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Youngs, supra, and their desire to preserve the integrity of the marriage relation by construing strictly statutes in derogation thereof. See *Barber v. Barber, supra*.

GOOD WILL—PROFESSIONAL—TRANSFERRABILITY BY BEQUEST.—The decedent, a well-known Roentgenologist, bequeathed the good will of his business together with his apparatus to his assistant, a physician. The latter opened his office in the same place that the decedent had occupied but under his own name. A transfer tax was levied on the good will. The executors appealed on the ground that no good will survived the decedent. *Held*, no good will passed subject to the transfer tax. *In re Caldwell's Estate* (1919) 176 N. Y. Supp. 425.

The good will of a business firm is a recognized asset. *Thompson v. Winnebago Co.* (1878) 48 Iowa 155; *Boon v. Moss* (1877) 70 N. Y. 465; but *cf. Chicago Life Ins. Co. v. Auditor* (1881) 101 Ill. 82. As such it is transferable both by sale, *Guerand v. Dandeleit* (1870) 32 Md. 561, and through death, *Graeser's Estate* (1911) 230 Pa. 145, 79 Atl. 242, and is therefore taxable, *In re Vivanti's Estate* (1910) 138 App. Div. 281, 122 N. Y. Supp. 954. The fact that good will exists also in professions is now recognized, and a contract for its sale is valid. *Hoyt v. Holly* (1872) 39 Conn. 326; *Maxwell v. Sherman* (1911) 172 Ala. 626, 55 So. 520; but *cf. Slack v. Suddoth* (1899) 102 Tenn. 375, 52 S. W. 180. The question in the principal case is whether it passed by will to the decedent's assistant. Good will in a business would seem to require the combination of two elements—"continuing an established business in its old place and continuing it under the old style or name." *People ex rel. A. J. Johnson Co. v. Roberts* (1899) 159 N. Y. 70, 83, 53 N. E. 685. But professional good will has no local existence; it attaches itself solely to the individual as a result of the public confidence in his skill and ability, *Acme Harvester Co. v. Craver* (1903) 110 Ill. Ap. 413, 426, *aff'd*, 209 Ill. 483, 70 N. E. 1047; *Brown v. Benzinger* (1912) 118 Md. 29, 37, 84 Atl. 79, although he may bestow a vicarious good will on another by recommending him and refraining from competition. *Hoyt v. Holly, supra*; *Maxwell v. Sherman, supra*. In the instant case the deceased did not actively recommend his assistant to his patients, nor did the latter use the name or announce himself as the successor to the deceased, or otherwise connect himself with the person of the testator. Whatever good will the assistant enjoyed was entirely personal to him, and was gained from association with the deceased during his lifetime, and not by virtue of his will. Hence, the decision seems sound on principle although there is no case directly in point. *Cf. Ryman v. Kennedy* (1913) 141 Ala. 75, 80 S. E. 551; *Kremelberg v. Thompson* (1917) 87 N. J. Eq. 655, 659, 103 Atl. 523.

INJUNCTIONS—BASIS OF JURISDICTION—PROTECTION OF PERSONAL RIGHTS.—The defendant was living in a state of fornication with